

Appl. No. 10/614,373  
Reply to Office Action of January 8, 2007

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder contains two polyurethane resins, a first one of the polyurethane resins being:

~~an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and~~

a second one of the polyurethane resins being a polyurethane resin ~~obtained by urethanization of a glycol having a molecular weight of 60 to 250 with an aromatic diisocyanate under a condition ensuring~~ having a urethane group concentration of 3.0 mmol/g or above,

said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g,

said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt, and said binder contains an aromatic isocyanate hardener, and

wherein said binder does not contain a vinyl group and ~~does not contain~~ a halogen containing resin.

Claims 2-8. (Cancelled)

9. (Withdrawn) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and a binder dispersed in a solvent, wherein said binder contains a polyurethane resin which comprises water, glycol or triol having a molecular weight of 60 to 250, diamine, amino alcohol and diisocyanate, and has an OH value of 0.5 to 1.0 mmol/g.

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10. (Withdrawn) The magnetic recording medium as claimed in Claim 9, wherein said polyurethane resin contains a low-molecular-weight polyester having a number-average molecular weight of 2,000 or below.

**Please add the following new claims:**

11. (New) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder consists of:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and

a polyurethane resin obtained by urethanization of a glycol with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above.

12. (New) The magnetic recording medium as set forth in claim 11, wherein said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt.

13. (New) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder consists of:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate;

a polyurethane resin obtained by urethanization of a glycol having a molecular weight of 60 to 250 with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above, and

an aromatic isocyanate hardener.

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14. (New) The magnetic recording medium as set forth in claim 13, wherein said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt.

15. (New) The magnetic recording medium as set forth in claim 1, further wherein said polyurethane resin has an OH value in the range of 0.5 to 1.0 mmol/g.

16. (New) The magnetic recording medium as set forth in claim 11, further wherein said polyurethane resin has an OH value in the range of 0.5 to 1.0 mmol/g.